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## PART-IIA

### GOVERNMENT OF MEGHALAYA ORDERS BY THE GOVERNOR

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#### NOTIFICATIONS

The 19th May, 2014.

#### OFFICE MEMORANDUM

**Subject :- Disbursement of Provisional Gratuity.**

**No.FEM(PC)40/2009/82.**—Under Rule 69 of the Meghalaya Civil Services (Pension) Rules, 1983, the Head of Office may, in the event of delay in the submission of pension papers or delay in processing and settlement of pension of Government employees, sanction and make disbursement of Provisional Gratuity at the rate of 100% of the amount due and determined in accordance with the rules in force.

However, attention of the State Government has been drawn by the Accountant General, Meghalaya, Shillong, to numerous instances of excess payment of provisional gratuity made by the Head of Office, thereby causing substantial loss to the Government.

After due consideration, , it was decided that with a view to check against such excess payments, the rate of payment of provisional gratuity shall be limited only to 80% of the amount due and determined in accordance with the rules in force. The balance thereof shall be drawn and disburse on the strength of the authority issued by the Accountant General.

This order shall take immediate effect from the date of issue of the Office Memorandum.

**M. L. LALOO,**  
Officer on Special Duty to the Govt. of Meghalaya,  
Finance (Pension Cell) Department.

The 2nd June, 2014.

**No.FEA/10/2004/307.** - The Thirteenth Finance Commission (TFC) in Para 9.81 and 9.82 of its Report has recommended that the State **amends its Fiscal Responsibility and Budget Management Act., 2006 to provide for, among other things, a Medium Term Fiscal Plan to enable the State to adhere to the fiscal reform path and attain the following fiscal targets stipulated in the Report of the 13<sup>th</sup> Finance Commission:**

- (a) maintain revenue surplus during the award period of 2011-12 to 2014-15 as recommended by the 13\* Finance Commission.
- (b) reduce fiscal deficit to 3 percent of GSDP or less during 2011-12 to 2014 15 of the award period of the 13\* Finance Commission.
- (c) ensure that outstanding debt of the State will be aligned as recommended by the 13\* Finance Commission and such outstanding debt expressed as percentage of GSDP shall progressively be reduced from 32.7 percent during 2011-12 to 31.7 percent during 2014-15.

2. Amendment of the Fiscal Responsibility and Budget Management Act., 2006 has also been made as an essential condition for the release of State Specific Grants.

3. In accordance with the above the Meghalaya Fiscal Responsibility and Budget Management Act., 2006 was amended on the 10<sup>th</sup> Oct 2011 vide Notification No. LL(B)16/2006/99.

4. Accordingly, a Medium Term Fiscal Plan (MTFP) has been formulated that provides details of all significant items on receipts and expenditures along with projections for the next three fiscal years, namely 2015-16, 2016-17 and 2017-18. The assumptions and projections made while formulating the Medium Term Fiscal Plan are enclosed at Annexure A and B respectively.

This issue is in pursuance to the Clauses (a), (b).(c) & (g) of the aforesaid Act as amended.

**B. K. DEV VARMA,**  
Addl. Chief Secretary to the Govt, of Meghalaya,  
Finance Department.

## Medium Term Fiscal Reforms 2014-15

Sl. No.	Items	(Rs in lakh)						2016-17 Proj	2017-18 Proj
		2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Pre-Actual		
<b>I Total Receipts (Exclusive of borrowings)</b>									
1 Revenue Receipts		<b>245787</b>	<b>282890</b>	<b>346403</b>	<b>428772</b>	<b>467717</b>	<b>559860</b>	<b>880954</b>	<b>1115581</b>
A. Own Tax Revenue		<b>244138</b>	<b>281064</b>	<b>344735</b>	<b>426047</b>	<b>465446</b>	<b>553635</b>	<b>883840</b>	<b>1112759</b>
i) Sales Tax/VAT		<b>31910</b>	<b>36944</b>	<b>44429</b>	<b>57146</b>	<b>69754</b>	<b>84773</b>	<b>85541</b>	<b>120631</b>
ii) State Excise		<b>23489</b>	<b>28183</b>	<b>32139</b>	<b>40988</b>	<b>51250</b>	<b>63112</b>	<b>62283</b>	<b>91490</b>
iii) Stamp & Duties		<b>5862</b>	<b>6979</b>	<b>9029</b>	<b>10450</b>	<b>13150</b>	<b>15301</b>	<b>16169</b>	<b>20516</b>
iv) Motor Vehicle		<b>599</b>	<b>554</b>	<b>1102</b>	<b>1076</b>	<b>908</b>	<b>1032</b>	<b>1406</b>	<b>1666</b>
Other Taxes		<b>1135</b>	<b>1321</b>	<b>1361</b>	<b>1919</b>	<b>3112</b>	<b>3582</b>	<b>3887</b>	<b>5000</b>
B Own Non Tax Revenue		<b>824</b>	<b>-93</b>	<b>798</b>	<b>2713</b>	<b>1334</b>	<b>1746</b>	<b>1796</b>	<b>1959</b>
C Total Own Revenue (A+B)		<b>19935</b>	<b>22531</b>	<b>27508</b>	<b>30153</b>	<b>36824</b>	<b>48495</b>	<b>51659</b>	<b>67946</b>
D Share of Central Taxes		<b>51845</b>	<b>59475</b>	<b>71938</b>	<b>87299</b>	<b>106578</b>	<b>113268</b>	<b>137200</b>	<b>188577</b>
E Grants		<b>56407</b>	<b>59523</b>	<b>61238</b>	<b>89627</b>	<b>104419</b>	<b>119245</b>	<b>141985</b>	<b>158664</b>
i) State Plan Grants (inclusive of NLCP) C/Si. C Sponsored/NEC.		<b>135886</b>	<b>162067</b>	<b>211559</b>	<b>249121</b>	<b>254449</b>	<b>301122</b>	<b>579175</b>	<b>765518</b>
ii) Grants from Finance Commission (FC)		<b>64542</b>	<b>95787</b>	<b>139456</b>	<b>142757</b>	<b>170263</b>	<b>174776</b>	<b>273993</b>	<b>348633</b>
iii) Grants from Finance Commission (FC)		<b>25242</b>	<b>22287</b>	<b>34391</b>	<b>39858</b>	<b>31479</b>	<b>36773</b>	<b>202093</b>	<b>304048</b>
a) Plan Grants		<b>40462</b>	<b>43181</b>	<b>34681</b>	<b>47179</b>	<b>49608</b>	<b>88078</b>	<b>97912</b>	<b>106604</b>
b) Non-Plan Grants (Rev Deficit+ Other than RD)		<b>242</b>	<b>1825</b>	<b>559</b>	<b>3046</b>	<b>8726</b>	<b>1629</b>	<b>11642</b>	<b>7540</b>
iv) Non-Plan Grants other than FC		<b>40220</b>	<b>41356</b>	<b>34122</b>	<b>44133</b>	<b>40882</b>	<b>85449</b>	<b>86270</b>	<b>99064</b>
II Recovery of Loans and Advances		<b>5640</b>	<b>811</b>	<b>3031</b>	<b>19227</b>	<b>3099</b>	<b>1495</b>	<b>5177</b>	<b>6233</b>
III Total Expenditure (Exclusive of Internal Debt and Repayment of Loans to Centre)		<b>267205</b>	<b>326400</b>	<b>369032</b>	<b>462912</b>	<b>572423</b>	<b>595490</b>	<b>913590</b>	<b>1168322</b>
A. Revenue Expenditures		<b>225367</b>	<b>266278</b>	<b>318238</b>	<b>401274</b>	<b>483481</b>	<b>498954</b>	<b>733327</b>	<b>980278</b>
i). Interest Payment		<b>18899</b>	<b>21204</b>	<b>23396</b>	<b>27255</b>	<b>30318</b>	<b>31382</b>	<b>35419</b>	<b>40289</b>
ii). Salaries		<b>94077</b>	<b>101519</b>	<b>149286</b>	<b>185747</b>	<b>217943</b>	<b>209356</b>	<b>223105</b>	<b>249878</b>
iii). Pension		<b>13470</b>	<b>17176</b>	<b>20789</b>	<b>29962</b>	<b>37578</b>	<b>398825</b>	<b>33511</b>	<b>37229</b>
2 New Pension Scheme									
v) Other expenditures		<b>103502</b>	<b>130196</b>	<b>124784</b>	<b>158310</b>	<b>197642</b>	<b>220391</b>	<b>441292</b>	<b>2802</b>
B. Capital Outlay		<b>39166</b>	<b>53101</b>	<b>48129</b>	<b>57473</b>	<b>85524</b>	<b>92834</b>	<b>117427</b>	<b>171442</b>
C. Lending		<b>2673</b>	<b>5021</b>	<b>2665</b>	<b>4165</b>	<b>5238</b>	<b>2702</b>	<b>2836</b>	<b>6602</b>
III Revenue Surplus/Deficit		<b>18771</b>	<b>12787</b>	<b>26497</b>	<b>24773</b>	<b>-18035</b>	<b>53681</b>	<b>125013</b>	<b>122481</b>
IV Fiscal Deficit		<b>-21418</b>	<b>-43509</b>	<b>-22629</b>	<b>-34140</b>	<b>-106526</b>	<b>-39530</b>	<b>-52636</b>	<b>-52741</b>
V Primary Surplus/Deficit		<b>-2519</b>	<b>-22306</b>	<b>767</b>	<b>-6885</b>	<b>-76208</b>	<b>-8148</b>	<b>-17217</b>	<b>-12452</b>
VI Total Liabilities as on 31st March		<b>31339</b>	<b>357159</b>	<b>380106</b>	<b>406646</b>	<b>508897</b>	<b>466277</b>	<b>561243</b>	<b>627699</b>
VII Revenue Surplus as a % of GSDP		<b>1.95%</b>	<b>1.17%</b>	<b>2.09%</b>	<b>2.29%</b>	<b>-1.10%</b>	<b>2.88%</b>	<b>5.91%</b>	<b>5.05%</b>
VIII Fiscal Deficit as a % of GSDP		<b>-2.23%</b>	<b>-3.98%</b>	<b>-1.79%</b>	<b>-2.60%</b>	<b>-6.48%</b>	<b>-2.13%</b>	<b>-2.49%</b>	<b>-2.17%</b>
IX Total Outstanding Debt as a % of GSDP		<b>32.69%</b>	<b>32.75%</b>	<b>30.05%</b>	<b>29.43%</b>	<b>30.97%</b>	<b>26.75%</b>	<b>26.53%</b>	<b>25.88%</b>
X GSDP		<b>973473</b>	<b>1161704</b>	<b>1270911</b>	<b>1452526</b>	<b>1642386</b>	<b>1856384</b>	<b>211590</b>	<b>2424988</b>
									<b>2780655</b>
									<b>3204707</b>

Note:

Assumptions on the projection made for the fiscal year 2015-16 to 2017-18 is at ANNEXURE-A

## Annexure-A

1 Assumptions used for making projections		
Item	Rate of growth Used	Projection Method and Underling Rationale
<b>Receipts</b>		
Total Receipts (Exclusive of Borrowings)	NA	This is a derived figure calculated as:- <b>= Total Revenue Receipts + Recovery of Loans and Advances</b>
Revenue Receipts	NA	This is a derived figure calculated as :- <b>= Total Own Revenue+ Share of Central Taxes + Grants</b>
Own Tax Revenue	NA	This is a derived figure calculated as <b>= Sales Tax + State Excise + Stamp and Duties + Motor Vehicle + Other Taxes</b>
Sales Tax	13%	As per guide lines of the Planning Commission (FR Division) i.e. growth rate used for the projected figures under Sales Tax and Excise for the period 2015-16 to 2017-18 is the same as the average nominal growth rate of the GSDP which is approximately 13%.
State Excise		
Stamps & Duties	17%	Due to the erratic trend in the actual growth rate, making projection from trend analysis difficult, the growth rate of 17% used for working out the projected figures has therefore been derived using the technique of CAGR.
Tax on Motor Vehicles	15 %	There had been a significant increase in collection during 2010-11 and 2011-12 due to the revision of the various vehicle taxes. However, after the initial surge the rate of growth is expected to stabilized at 15%
Other Taxes	13 %	Growth rate of other taxes are expected to grow in line with the growth in GSDP.
Own Non Tax Revenue	6.%	The major source of Non Tax Revenue in the State is Mining and Geology with trend growth rate of approximately 20%. However, recently due to the National Green Tribunal (NGT) banned on the rat hole mining which is the only mode mining in the State, the Non Tax revenue is expected to fall considerably with an adverse impact on the future growth rate which tentatively has been estimated to be around 6%.
Total Own Revenue	NA	This is a derived figure calculated as :- <b>= Own Tax Revenue + Own Non Tax Revenue</b>

Share of Central Taxes	12%	The 13 <sup>th</sup> Finance Commission has provided projections of tax collection of the centre, and recommended Meghalaya's percentage share in the shareable pool of central taxes for the award period (2009-10 to 2014-15). However, the award period of the 13 <sup>th</sup> Finance Commission expires with the current fiscal year and the 14 <sup>th</sup> Finance Commission is yet to submit its report. Therefore, to simply get a perspective as to the expected receipt under Share of Central Taxes, pending the recommendations of the 14 <sup>th</sup> FC, for the projected period, the growth rate for the same has been estimated at 12%.
Grants	NA	<p>This is a derived figure calculated as:-</p> <p>= State Plan Grants (inclusive of Non Lapsable) + CS/C. Sponsored/NEC + Adjustment in CS/C. Sponsored Grants+ Grants from the Finance Commission (Plan + Non Plan) + Non Plan Grant other than the Finance Commission</p>
State Plan Grants (inclusive of NLCPR)	10 %	An estimate of 10 % for future projections. The basis for this assumption is to ensure that the state adheres to the fiscal deficit limit of 3% of GSDP in future.
CS/C Sponsored/NEC Grants	12%	An estimate of 12 % has been assumed for future projections considering the fact that CSS which were earlier routed directly to the implementing agencies and now routed through the State Budget. The growth of 12% has been arbitrarily determined considering the fact that impact of the newly initiated system cannot be immediately worked out. The basis for this assumption also is to ensure that the state adheres to the fiscal deficit limit of 3 % of GSDP in future.
Grants from Finance Commission (FC)		<p>This is a derived figure calculated as :-</p> <p>= Plan Grants from FC + Non Plan Grants (Revenue Deficit + Other than Revenue Deficit) from FC</p>
Plan Grants from FC		
Non-Plan Grants (Revenue Deficit+ Other than revenue deficit) from FC	12 %	Justification/assumptions the same as mentioned in the case of Share of Central Taxes above.
Non-Plan Grants other than Finance Commission	11.14%	Since there are wide yearly fluctuations observed in the past, a compound annual growth rate (CAGR) of 11.14% has been used for future projections.
Recovery of Loans and Advances	10 %	Projection of 10% growth rate is based from the analysis of the trend in the recovery of loans and advances.

<b>Expenditure</b>		
Total Expenditure (Exclusive of Discharge of Internal Debt and Repayment of Loans to Centre)	NA	This is a derived figure calculated as: = Revenue Expenditure + Capital Outlay+ Lending
Revenue Expenditure	NA	This is a derived figure calculated as :-  = Interest Payments + Salaries + Pension + Liabilities in lieu of the New Pension Scheme + Other Expenditure
Interest Payments	10%	The growth rate of 10% with regard to interest payment is based on the trend growth rate as well as the repayment schedule which are available with Finance Deptt.
Salaries	12%	More or less in line with the normal annual growth rate of both the items
Pension		
Other Expenditure	10 %	This includes items of expenditure such as maintenance, subsidies, procurement, etc. These expenditures depend on various factors which makes it impossible to work out definite average growth rate. However, for the sake of projection an arbitrary inclusive growth rate of 10% has been adopted.
Capital Outlay	15 %	Due to the erratic trend in the actual growth rate, making projection from trend analysis difficult, the growth rate 15% used has been derived using the technique of CAGR.
Lending	13 %	Since there are wide yearly fluctuations in the figures, CAGR of 13 % has been used for future projections.
<b>Total Liabilities</b>	NA	<b>This is a derived figure calculated as :-</b>  = Outstanding Liabilities (Market Borrowings, Loans from Financial Institutions, Loans from the GOI, Provident Fund, Reserve Fund, Deposits and Advances) as on 31 <sup>st</sup> March of the preceding + Net addition of the same during the current year.

The 29th May, 2014.

**No. CTA -63/2011/499.**— In pursuance of the provision of Sub-Rule 9 of the Rule 8 of the Central Sales Tax (Meghalaya) Rule 1957, it is hereby notified for general information that the Form 'C' bearing Sl. No. AA-0005259 and AA-0001992 dated 20.8.2013 issued by the Superintendent of Taxes, Circle-VIII, Shillong were lost from the custody of M/s Pharmaceutical House, Keating Road, Shillong are hereby declared invalid and obsolete for the purpose of Section 8(4) of the CST Act, 1956. Dealers are cautioned against accepting of the said form for the purpose of trade and the finder of the lost 'C' form should please return the same to the undersigned. Anyone fraudulently found using the said form will bind himself liable for action in accordance with the provisions of the Central Sales Tax Act, 1956 and the Rules framed thereunder.

**ABHISHEK BHAGOTIA,**  
Commissioner of Taxes, etc.,  
Meghalaya, Shillong.

The 28th May, 2014.

NO.CDD.4/2011/Pt/126 – In view of the Lok Sabha Elections held in May, 2014 the Governor of Meghalaya is pleased to modify, extend and approve the time lines for filing / receiving and disposing claims and objections during the Socio Economic & Caste Census 2011 (SECC-2011) for the Charges of Nongthymmai, Madanryting, Umpling, Mawpat, Nongmynsong, Lawsohtun, Nongkseh, Umlingka, Mawlai and Pynthorumkhrah of East Khasi Hills District of Meghalaya. The various milestones/ activities associated with the said claims and objections and the timelines are given below:-

- 1) Final list publication - **28<sup>th</sup> May, 2014.**
- 2) Receipt of Appeal Petitions by authority at District level designated for the purpose – **4<sup>th</sup> June, 2014.**
- 3) Last date for disposal of Appeal - **18<sup>th</sup> June, 2014.**
- 4) Publication of Addendum to Final List – **23<sup>rd</sup> June, 2014.**

**M. S. RAO,**  
Principal Secretary to the Govt. of Meghalaya,  
Community & Rural Development Department.

The 28th May, 2014.

NO.CDD.4/2011/Pt/125 – In view of the Lok Sabha Elections held in May, 2014 the Governor of Meghalaya is pleased to modify, extend and approve the time lines for filing / receiving and disposing claims and objections during the Socio Economic & Caste Census 2011 (SECC-2011) for East Khasi Hills District of Meghalaya. The various milestones/ activities associated with the said claims and objections and the timelines are given below:-

- 1) Final list publication - **3<sup>rd</sup> June, 2014.**
- 2) Receipt of Appeal Petitions by authority at District level designated for the purpose – **10<sup>th</sup> June, 2014.**
- 3) Last date for disposal of Appeal - **24<sup>th</sup> June, 2014.**
- 4) Publication of Addendum to Final List – **30<sup>th</sup> June 2014.**

However, the dates above shall apply only to the Charges in the Rural Areas **excluding** the Charges of Nongthymmai, Madanryting, Umpling, Mawpat, Nongmynsong, Lawsohtun, Nongkseh, Umlingka, Mawlai and Pynthorumkhrah.

**M. S. RAO,**

Principal Secretary to the Govt. of Meghalaya,  
Community & Rural Development Department.

The 28th May, 2014.

NO.CDD.4/2011/Pt/127 – In view of the Lok Sabha Elections held in May, 2014 the Governor of Meghalaya is pleased to modify, extend and approve the time lines for filing / receiving and disposing claims and objections during the Socio Economic & Caste Census 2011 (SECC-2011) for all the Charges under West Khasi Hills/ Ri-Bhoi and Jaintia Hills Districts of Meghalaya. The various milestones/ activities associated with the said claims and objections and the timelines are given below:-

- 1) Final list publication - **11<sup>th</sup> June, 2014.**
- 2) Receipt of Appeal Petitions by authority at District level designated for the purpose - **18<sup>th</sup> June, 2014.**
- 3) Last date for disposal of Appeal - **3<sup>rd</sup> July, 2014.**
- 4) Publication of Addendum to Final List – **8<sup>th</sup> July, 2014.**

**M. S. RAO,**

Principal Secretary to the Govt. of Meghalaya,  
Community & Rural Development Department.

The 28th May, 2014.

NO.CDD.4/2011/Pt/128 – In view of the Lok Sabha Elections held in May, 2014 the Governor of Meghalaya is pleased to modify, extend and approve the time lines for filing / receiving and disposing claims and objections during the Socio Economic & Caste Census 2011 (SECC-2011) for all the Charges under East Garo Hills, West Garo Hills and South Garo Hills Districts of Meghalaya. The various milestones/ activities associated with the said claims and objections and the timelines are given below:-

(1)	Final List Publication -	<b>20<sup>th</sup> June, 2014.</b>
(2)	Receipt of Appeal Petitions by authority at District level designated for the purpose -	<b>27<sup>th</sup> June, 2014.</b>
(3)	Last date for disposal of Appeal -	<b>11<sup>th</sup> July, 2014.</b>
(4)	Publication of Addendum to Final List –	<b>16<sup>th</sup> July, 2014.</b>

**M. S. RAO,**

Principal Secretary to the Govt. of Meghalaya,  
Community & Rural Development Department.